

PUBLISHED DAILY AND TRI-WEEKLY BY EDGAR PNOWDEN.

FRIDAY EVENING, APRIL 30, 1880.

It is su, gested in some of the ultra republi can newspapers that General Schofield be relieved of his command at West Point by Gen. O. O. Howard. Why not? Army officers must have some command, and as General Howard's late campaign against the N: z Perces proves conclusively that a fighting ocumand is not his forte, there is excellent resson for entrusting him with one as devoid of physical danger is that a: West Point. But there is one difficulty in the way, and, strange as it may seem, it a ises from the very idea that prompted the suggestion for giving him the proposed commend, comery his assumed friendship for the megro e; for if he were to treat the megro ordets as the did the poor pegroes who denosited ther lit a Land earnings in the Freedmen's Bank, of we ich he was at the head, and avail him salf of the appointmity of robbing them of their money while toculeating them with the princi pl s of rocal quality, they will be induced to believe that they have jumped out of the frying pan into be life, and to have swapped the devil for a wire.

A short time after General Malione was elected U and S stes Seastor, Colonel Pophsm io an int renew with our Weshington corresponden', in a high the su' just of the Greeral's future pel sective ion was referred to, said that M hone could be for that self first, for his friends rex , and if at the formitons developm ats of ai conflore would determine his cours after these two leading of ics had been attained, or with to that effect, it recess strange that the gentleman hold not this opinion of another, and that other also of a different political faith, and emertaining entirely dissimi ar views regarding the State debt question, should, in his than five short months, be his most devote if Il ower, seculing long charished i less regarding to h State and naro al policy in order to further his cods. And yet this is just what Colonel Popham has done. A reasonable man will not be prevented from charging his expressed opinions upon any suli c by the four of the charge of inconsistency, but such a decided charge, and that, too, to one of mature age, as that to which we refer, is r markable to may the least.

The Pennsylvania democrats, in their recent State convention, were not only wise in settling the dissentions that had previously existed in their racks, but in adopting a platform in which sound movey is one of the principal planks. The Keystone democrate are laboring men, real herry harded sons of toil, who delve and dig to the mines and work in the almost innumerable factories that make that State rich and prosperous, and when Saturday night comes they went their wages in gold, or money as good as gold, that will be worth as much a year becce as it is now, and that should they be was doubtful new whether any more cidets found with their bones will buy these children as much meat and bread as it will now. If the democratic national emvention nominate an t onest man, on a sound money platferm, there is every reason to believe that he will be elected.

FUREIGN NEWS.

At a liberal cincus in Ottaw, Canado, Ilon. Edward Blake was chosen lander of the party. Lord Cellings ford has been appointed British micister to Turkey.

The Italian ministry had been defeated by a considerable majority and will probably resign. War preparation on a large to la are making in China. Chinese tobbers are pillaging the Russian border.

Her Mejesty's storeship Wyc, has returned from a cruise in Vigo Biy, Spain, with no tidlogs of the missing training ship Atalanta. Yesterday being the Czar's birthday 6 000

persons were relessed from Russian juits or sur

A public land meeting was held in the Ratusda in Dublin, last night, Mr Poraeli preciding. The preceedings were disorderly, and some personal epoputers occurrad.

The British Parliament was formal gopened yesterday by Lord S. Ibourne, the Lord High Chane lor, the Dake of Argyll, Earl Grauville, Earl Sidney and Lord Northbrook ac iog as a royal commission. The precedure merely cors sted to the summoning the Commons to the bar of the Heuse of Lords and requesting them to elect a speaker. Only twenty Tery and fourteen liberal peers, two bishops and fitteen petresses were present in the House of Lords. In the licuse of Commons there was a mesgre attendance of high on mbers.

THE MANCHESTER JUDGESHIP .- lo the Court of Appeals yesterday Judge Christian do ivered the unanimous opinion of the court to the ease of ex parte Thomas N. Fisher and x par e Frank W. Fuzzerald, involving the tenure of office of the liustines Judge of Maschester. The court was post imonsty of opinion that Julko William I. Clopton is carried to hold over until January 1, 1881.

The real commoversy to the case vias whether the Hoo, W. I. Clopton or S. B. French was the lawful judge of the Corporation Court of the cay of Manchester. Andge Coston was elected judge to Merch, 1874, and has been holding the office ever since that time. Judge Freuch was elected January, 1880, and the latter claimed that the term of Judge Clopton oaded in March, 1880, teings x years from date o' his aprointment.

The court decided Judge Clapton's term of office did not begin until January, 1875, and theo. And that Judge Clapton baving been the first judge old ed under the constitution for said city held the said office from the time of his appointment in March. 1874, until the 1st of Japuary, 1875, under the enabling clause contained in section 22, in article 6, of the constitution, which says that the judge first elected under this constitution shall discharge the duties of their offices until their terms begin, The court further demonstrated that this decision was not in conflict with the case of the PROM WISEINGTON.

Special Correspondence of the Alexa. Guzette.

WASHINGTON, D. C., April 30, 1880. Col. Wm. Humphrie Jones, clerk of the House Committee on Ways and Means, died at his residerce, in this city, at an early hour this morning, of I neumonia, contracted while attending the funeral of his brother, Colonel Jones, of the Marine Corps, who was buried last week in Maryland. The deceased was a native of Delaw: re; was the first mayor of Wilmington; was complioler of the Treasury for wenty five years, and had been clerk of the Ways and Means Committee of the House since the commoncement of the 45th Congress. Immediately preceding the commencement of the war he was sent to New Orleans to take charge of the government funds in that city, and was the government's agent to whom Gen. Dix sent the famous dispatch, ordering him to take charge of a revenue cutter lying there, and to shoot, on the spot, the man attempting to pull down the American flag that was floating at her mast head. This probably was the most foolish dispatch ever sent, as Col. Jones was even at that day an old and feeble man; had no fire; at his e monand, and was in a city under the control of the Confederates, with thousands of armed troops at their command; and yet, Gen. Dix, the S cretary of War, though it was equal to any of Napoleon's dispatches, had it telegraphed, and firmly believed it would be the means of making him President. The Colonel was well informed upon all public matters, and was bighly respected by a numerous acquain

tance throughout all parts of the country. Col. Joseph Sagar, of Virginia, dropped dead on the steamer George Loary this morning, while on his return to this city from Norfolk. Col. Secar was to former years a wel known Virginia politician and belonged to the whig party. He was a Ucioo man during the war; was elected to the U. S. House of R-pre sentatives, and only last year got \$5,000 for contesting a seat in the U. S. Senate. He was agent of the Spanish cisims commission at the time of his death, and had a cumerous acquairtarca principally to Virginia.

Dr. Felton, a member of the Wass and Means Committee of the House has been diricled by that committee to report lavorably upen the bill making the tax on dealers in lost tobacco who hapdle yearly less than 25 000 pounds \$5, instead of \$25

The Sensie to day agreed to acjuera cyuntil Monday. There was considerable opposition to the motion, and the aves and pays demended on it. It passed, how ver, by a vote of 28 to 19, Mr. Vance creating a smile by the loud tone to which he voted no, Mr. Hill, of Georgia, being equally pronounced to his ave. Mr. Wallace was in Lis seed in the Senate to

day, and received numerous congratulations from his deprecatio freeds upon the amicable Search in efficiency which settlement he had been an imperiant factor. Whether he or Mr. Speaker Randall not the advantige in the setlement is a monted point, the seperal impresdon being that it was, in wristling perbance, a

In the Sense to day Mr. Withers introduce d a petition from the Various Cal and Iran Company for the passage of the Exton bill for a commission to revise the tariff. This hill, as herstefore stated, as for the purpose of delaying any proposed reduction in the taiff that otherwise might be made at this s ssion of con-

Mr. Atherton, a democratic member of the House from Ohio, at first rifll id the dignity of resolution of isquiry, directed to one of the Government departments, had been ignored by that department, but was immediately sorely discomfitted by a democratic member of Lis own committee, who rose and said the department had answered the resolution, and fornished the required information two months ago, and that it was in the hands of the committee This is a sample of the meoner in which committee business is attended to by those to whom is is referred.

The consideration of the Allison amend nent directing the President to appoint annually two negro cade's to West Point, was resumed in the Scuste to day, and was opposed by some of the regublicaes on various grounds, Mr. Hamlin buried alive or blown up and their remains le cf ary race should ever be sent there. undiscovered until their new small children It is considered that Mr. Allison put his foot shall be grown men and women, that which is in it when he offered his amendment, as his party is divided by it, and as the democrats, or at any rate the southern, are not particularly interested in its fate.

> CONGRESSIONAL PROCEZDINGS. WASHINGTON, D. C., April 30, 1880 SENATE.

Mr. Butler moved that when the Senate adpura to day it be to meet on Monday next. Agreed to yeas 28 nays 19.

HOUSE OF REPRESENTATIVES.

Speaker Randall was in the chair, when the House met this morning.

Mr. Ballou, of R 1., from the Committee on Education and Labor, reported back the bill to constitute a commission to report on the amendment of the orthography of the public documents. Referred to the Committee of

Mr. King, of La., gave notice that he would next Wednesday call up for consideration the resolution reaffirming the Montoe dectrine. The ollowing bills were introduced and referred. By Chalmers, of Mississippi, extending the

atter carrier system to caties of tou thousand in habitants. By Mr. Wel's, of Misseuri, to establish an as say office in St. Louis.

The Speaker then preceded to call commit less for reports of a private nature.

California Republicans.

SAN FRANCISCO, April 30 .- After a brief recess to enable the various districts to select delegates, the convention tomsembled at 8:15 p. m. A discussion are so over a proposicion to amoud the report of the committee on resolutions and to instruct the delegation to vote for Disinc actil his came should be withdrawa and then to vote as a unit for the choice of a mai ricy of the California delegation. After a oog debate the amendment was voted downayes 122, pays 124. The resolution was then adopted noacimenty.

The nominations for delegates to the Chicago emvention made by districts were confirmed by the convention. All the delegates present esme before the convention and pledeel it emselves to carry out the instructions. After the transaction of some minur business, the convention adj arraed sind dia.

Miernis.

Disastrous storms are reported in South Carolina and Texas, and tigh winds provailed last right all along the Atlantic coast. At Columbia, S. C., a cyclone swept recess the southeastern portion of the city. Large trees were blowe down, and two houses, one with a and that it should be equal and uniform, and it family of eight colored people, and the other with three, were wrecked. A woman and three will therefore end Jaeuny, 1881, and not until obildren were certously irjured. Many farm buildings below the city were estried away.

A severe storm in Texas Wednesday destroyed the Methodist church at Plane, several buildings at Daville, including Murrah's Hotel, Murrah and wife being slightly and a young man seriously injured, the seminary building at Greenville, and berns, fences and fruit and other trees at various other places.

Mr. John Cookerille, a most worthy and excellent citizen of Loudoun county, died at his Henrico judges, but was in full conformity home near North Fork on Saturday lest, in about the 75th year of his ago.

The Decision in the Coupon Case. The following is the full text of the decision of the Court of Appea's in the coupon case, delivered by Judge Anderson yesterday :

William Williamson vs John E. Massey, Au ditor : By the ret of the General Assembly of Virginia to provide a plan of settlement of the public debt, approved March 28, 1879, it was enacted, sec. 1, 'that to provide for funding the debt of the State the Governor is hereby authorized to create bonds of the State, registered and coupon, dated the lat day of January, 1879, the priccipal payable forty years thereafter, bearing interest at the rate of three per cent. per annum for ten years, and at the rate of four per centum per annum for twenty years, and at a rate of five per centum for ten Pars, payable in th cities of Richmond, New York, or London, as hereinafter provided, on the 1st day of July and January of each year, until the principal is redeemed." "The couuntil the principal is redeemed." 'The conafter muturity for all taxes, debts, dues and demands due the State, and this shall be exprossed on their face. The tolder of any registered bond shall be entitled to receive from the Treasurer of the State a cerficate for any interest thereon, due and unpaid, and such cer tificate shall be receivable for all taxes, dues, and demands due the State, and this shall be expressed on the fier of the registered bonds, and on the fres of such cirtificates. All obligations created under this to: shall be forever exempt from all taxation, direct or indirect, by the State or by any country or corporation thereir; and this shall be expressed on the face of the bonds." "The bonds hereby authorized shall be issued only in exchange for the oustanding debt of the State as hereinsfier pro-

Bonds were issued under this act and in conormity with its requirements.

The Auditor, in his answer to plaintiff's petition, admits that the said William Wil immson is indebted to the State of Virginia for taxes for the year 1878 -as follows: Fer capitation tax the sum of \$1, and for tax property, the sum of \$5.40, amounting with interest to \$7.12, as shows by the tex bill filed with the petition; and that the said petitioner was returned delig quent for the non payment of said taxes on the that the said William Williamson tendered to Lim as Anditer aforesaid, on the 20th day of April, 1880, \$6 in coupons past due, taken tom bonds issued under the res if 28th of March, 1879, aloresaid, and \$1 12 in money, in fu'l , avment of the taxes storesaid, and demanded of him a receipt for the same, and that he refused to receive and receipt for the sail coupons and money in full disobarge of said tax s; sed he assinged the following reasons for hi refusal:

"Birst. Recause, under the law of the State, the bonds from which said empous were taken are lable to taxacion, and this respondent is required to decum the emouse of said tax from and courons, when received by him, which tax the stores: id peritioner refused to pay or abe tabededocad from a it empons.

"Secondly. B cause the Constitution of the State and the laws of the State dedicate the sfor said capitation tax of \$1 and one fifth of he property tax aforesaid, amounting to \$1 08 to public schools, and must be collected in mon ey; otherwise the provision of the Constitution respecting the school fund will be detented." In support of his first reason he relies on see

tion I, article 10, of the Virginia constitution, which is in the following words: "Texation, expept as hereiosfter provided, whether imposed by the State, county, or coperate bedies, House from Ohio, at first ruffled the diguity of that body this morning ty informing it that a both real and personal, shall be taxed in proportion to its value, to be ascertained as prescribed by law; no one species of property from which a tax may be collected shall be taxed higher than any other species of property of equal value,

It is essential to the wolfare of the State that the powers of examption should be vested in the government, and it is inherent in the legis lative department as the power of texation, and may be exercised by the Legislature at its discretion except when it is clearly ferbidden by the organic law. Judge Cooly, a distinguished jurist and a most eminent writer on constitu tional limitations and other branches of law, sage: "The goodral right to make examptions is involved in the right to apportion taxes, and must be understood to exist wherever it is not forbidden," and oites numerous authorities in support of the doc rine.

And the same dre ripe was held by this cour in the City of Richmord vs. the Richmond and Danville Railroad Company (21 Grattan, 604). with even greater strength of expression, Judge Staples, delivering the opinion of the court, said, "The power of exemption, as well as the power of taxation, is one of the clements of sovereignty. The right of the Lagislature to surrender the power of taxation in specific cases has been the subject of one of the ablest and mest exhaustive judicial discussions ever known is the Supreme Court of the United States, and is now regarded as established upon the most solid foundations of public policy and ex pediotey.'

Is it forbidden by the above clause in the Virginia exestitution? In State vs. North (27 Mo., 464), it was held that "the provision in the constitution of that State which declares that all property subject to taxation shall be taxed in proportion to its value (substantially the same that is contained in the clause of the Virginia constitution above cited) does not require that all proper y in the State shall be taxed, but that when any species of property is selected for trx tion it shall be taxed in proper tion to its value." And such, we think, is the meaning of the clause in the Virginia constitution above oited. It was not intended to require the Legislature to tax all the property in the State and forbid its exercising its inherent power when meeseary for the public interest and promotion of a sound public policy to ex empt certain property from taxation, but only to prescribe a rule by which the Legislature should be guided in apportioning taxation. That all property taxed should be taxed in propartian to its value does not mean to take from the Legislature its imperiant inhetent power of exercising a discretion, when in its wisdom it may be decided beneficial to the public, of exempling o-risin property from taxa ion is more apparent when tend to come ion with the first clause in the scoteges, which declares that taxstion "shall be equal and uniform;" and then follows the clause in ques ion separated from it only by a comma, "and all property," not only personal property or only real property, but "all property, both real and personal, shall be taxed to proportion to its value, to be ascertained as prescribed by law; no one species of property from which a tax may be cell ected shall be taxed higher than any other species of proporty of equal value.

Giving to the language of this section i's sentence and to each sentence their just influ nce and bearing in conveying the meaning of the whole, it was the intention to require that taxation should be on the advalerem principle, was no purpose of the framers of the Constitution by this section to reservot the Legislature in the selection of the subjects of tax tion or to divest it of an important element of sovereignty by an inflexible inhibition of exampling in any case property from taxation. The same lieg. It is true, I believe, the coupons rule of taxation prescribed for the State is by this section prescribed for county or comporate the capitation tex. But it was argued that the bodies City Councils, for the promotion of law was utconstitutional because by its terms it the growth and welfare of the city, regard it as made the coupons receivable in payment of important to introduce certain magnific uring capitation taxes; but the Court decided that it or other industrial enterprises within the limits | was not unconstitutional on that ground. The of the city, and to encourage their introduction, same question is raised by respondent to this stipulate on behalf of the cay that the property case, and be jos ifies his refusal to obey the law of those who engage in the enterprise within upon the ground that one deliar of the taxes the limits of the city shall not be hable to tax. against the plaintiff was a copitation tax, which Chicage,

ation for a series of years. Would such an he would not receive coupons in payment of. exemption whilst it tends to recreese the sources | yet there was cotually tendered in money \$1.12 the productions of the soil, be forbidden by the heir trade and commerce, capital is required, and to obtain it, it is necessary to issue their order to increase the value of their bonds, and to render them more saleable, would it be contended that it is forbidden by this section of the Constitution to make, by a city ordinance.

such bonds exempt from municipal textion? The Constitution of 1850 contains the same provision, except as to county and corporate bodies, and other matters which do not affect this question. The language is, "Taxation shall be equal and unitorm throughout the Commonwealth, and all property, other than slaves, shall be taxed in preparation to i s value, which shall be ascertained in such manner as may be prescribed by law."

Under that Constitution exemptions of property from texation were frequently made, and I am not aware that the constitutionalivy of those exemptions have ever been even questioned, and they were sustained by judicial construction before that provision of the Constitution of 1850 was copied into the present Constitution of the State and must be held to have been adopted by the framers of the present Constitution, as it had been understood, by the unquestioned legislative construction and action, and the usage of it was engratted into the present Corstitution. The Legislature by the action of ---, 1856, xempted the property of the Alexandria and Orange Rei'road Company in the city of Alexandria from taxation and in Alexandria and Orange R. R. and Orange Raintoad Co. vs. City of Alexandria (17 Grattan, p. 176.) this court hold, test distinguished jar sa. Judge Joyces, delivering the opinion, that whilst the property of the ratiroad company was exempted from texation by the S ate, it was not exemps from trx vion by the city corporation, the court courstraing the exemption by the set of the General Assembly as numbed to taxation by the State. Our cooolusien is that the inherent power of I sovereignly, to exceept property from a xxtion, when it the wise discretion of the Legislature each exemption is deemed to be fer the benefit of the State, is not taken away, or is

Nor is is to ken away or forbid lon by see ion three of the same article of the Constitution --That ar ide does not fished, but suther zee . x cases, without forbidding it is others. The property used exclusively for S see, comp'y. municipal, becevolen son charicable; urposes. pero had been to deprive the Legislature of a might mise, might be so beneficias to the State and the rabibition of which might be sa burdel, the above words or their canivalent would have been added. It was contended by the plaintiff that the ix

urion under consideration.

empire of the State bonds is this case from exation, is those bonds were issued by the State, the principal payable in forty years, besting later, st for ten years at the rate of 3 of 4 per cent. interest, and for the remaining ten years at 5 per cont. interest, in exchange for 6 per cout. boods of the State then cutstanding, which would be a saving of millions of dollars to the State, was exclusively for the stitution nowhere, I believe, expressly confers on the Ligislature the power of taxation, because the power is inherent in the Legislature. and is not dependent on any express power from the Constitution. In like mannor the general power of exampling property from texttion is inherent in the Legislature, being incident to the taxing power, and may be exercised without any express power from the Constitution, if not forbidder. Therefore, the giving power to the Logislature, in ortain cases, to exampt from taxation, eacoot take from it its inherent power of exemption in other cases,

which is not forbidden by the Constitution. In this case the exemption is of a tax on the bonds of the State, which were issued under a contract with its creditors, upon an adjustment of an antecedent debt, by which the State is remitted one-half the interest scorning for ten years, one third for twenty years, and one fifth for ten years, in consideration of which the State agreed that the bonds which she issued, with that abatement of interest, should be nontaxable. The exemption is by virtue of a contract made by the State with her creditors. which was deemed by the Legislature to be very beneficial to the State. Whatever difference of opinion might exist with regard to the general principles already courciated, and we hick there oso hardly be any, it would seem to be plainly competent for the Legislature to have made such a contract with the oregitors of the State, they voluntarily assenting thereto for the adjustment of the liabilities of the State, and reducing them within the limits of its ability to

But there is no law which imposes a tax on these bonds. On the contrary, they are expressly exampted by law from texation. But if they were not exempted there is no law imposing a tax on them, and it would seem to follow that the Auditor had no authority to collect a tax upon them from the holder of the coupons, unless it is competent for a mere ministerial of ficer not only to disobey the law, but to make convention to vote as a unit, first, last and all law, and loty taxes where the Legislature has imposed to tax, a proposition which hardly any one would venture to make. The court is therefore of the opicion that the provision in the set of March 28, 1879, which exampled the State beeck from taxation, which was issued by being the presidential pominee the delegates authority of that acr, was not in excess of the power and authority of the Legislature, and veta for Sherman, after considerable debate was is therefore not uccess itutional, and that there was no law imposing the tax, which respondent required the plaintiff to deduct from his conpons, and consequently that respondenc's first reason for tota-tok the coupons and money in and to use their individual and collective efforts, payment of his State texts is unsustained and untenable. With regard to the second reason of respon-

dent for his said refessl, the Cours is of opiaion that all the questions raised thereby have been repeatedly decided by this court, and that his refusal to receive the coupons in question upon that ground was in couff of with and in tribunal of the State, which is clothed with Appeal refused. proper signification, and to each member of the power by the Constitution of the State-ander which he professes to have scied-to interpret the Constitution and to decide all questions aris ing under it, and whose dictions are final and binding upon the people of the State, and all the departments of the Sorts goveroment and its intelsterial officers. These questions were raised, argued and deoided in the well-considered case of Antoni ve. Wright, sheriff, (22 Gratt., 833) both on the first hearing and the motion for robearin those cases were not tendered in payment of

of revenue to the State, and to build up our which exceeded the amount of the capitation otties, and to advance the prosperity of the tax. But is the case of Autoni vs. Wright the on Thursday. tural districts, by farnishing them marts for coupons were tendered in payment of a property tex, and it was contended that one tenth of Constitution? Again, for the growth and the property tax was dedicated to the suppor prosperity of our cities, and the extension of of the public schools, and that the requiremen that coupens should be receivable in payment of so much of the property tax as was dedicated bonds, and offer them in the markets, and in to the public schools was ucconstitutional, so that question was directly in issue, and it was decided by this court that the coupons were re ceivable in payment of the property tax, and ceivable in payment of the property tax, and tents, was destroyed by firs on Wedness that the set of 1871 was not unconstitutional on that the set of 1871 was not unconstitutional on that ground. The respondent in this esseraises evening. The residence was considerable and the cornice, &2., being bidly charge precisely the same ques ion, and justifies his re. aged, the cornice, &s., being bidly charte, fusal to recive the coupons on the ground that the set of 28:h of March, 1879, was unconstitutional, in making the coupons receivable in payof such texas, in which be virtually undertakes to reverse the decision of the court to whom the power and duty is assigned by the Constitution to adjudge the case, and floally to settle and de-

ermine whether the law is constitutional or not. Some years after the decision of Antoni ve. Wright reference was made to that case in the case of Wiss Brothers and the case of Maury (24 Grattan), when the correctness of that decision was recognized.

Aguin, in the recent case of Clarke vs. Tyler, &c., Sergeant (30 Grantin-134), the same cors ituuopal question was again raised as to the receivability of the empousio payment of fines. which, it was argued, were appropriated by the Constitution to the public free schools, and that the res of 1871, to making coupons receivable the country and by judicial construction, before in payment of fines, was a violation of the Con stitution, and this court again resffirmed its decisions in Antoni vs. Wright, both upon the hearing and on the motion for a rehearing. We are of opinior, therefore, that the question raised by respondent's second reason is no lenger w: open question. It is a res adjudicata, and there is coming in the answer of the respondent, or is the argument of his counsel. that has created in the minds of the court, even a doubt, as to the corr c ness of its former repested and well considered decisions of the same questions, which respondent has thought proper to raise in his second reason in justification of his refuval to obey the law and to receive the coupons and the money temlered by plainthe Logislature, which is an important element | tiff in payment of his texts. I deem it time clessry to reiterate the reasons which sustain us in this decision; they are fully set out in the opinions delivered in the trial of Autoriva. Wright, and on the motion for a rehearing to exercise forbidden by the see ton of the Consite which I bog to refer, and also to the opinion of Judge Chileian, and a's to my opinion in Clarke vs. Tyler, sergeast. Those epinious fully vindicate the decision of this court in An tool vs. Wright, sheriff, and were concurred in comptions by the Ligislanure in carrain spec fied by a majority of all the judges elected to the court, which is necessary under section 2, smilely language is, "The Logislature may example all 6 of the Constitution "to decisre any law hull and void by reason of its repugnance to the Federal Consciention, or the Constitution of this It is had to ended to locked its exempling other | State." And caus quently these decisions, by properly is shold have been easy to add the three cut of the five judges elegted to the court, words, "but no other," and we think if is put- do establish the constitutions by of the act which makes coupons for the interest accruing power, the exercise of which is cases that on the bonds of the State, at and after their maturity, receivable in payment of taxes, debts, dues and demands due the State, and only one of the judges out of the five elected to the corre hading, as conscienciously as his brethren held to the contrary, that the said act in that respect, is repugnant to the Constitution of the State, cannot declare said act to be pull and void by reason thereof; and a mejority of all the judges elected to the court deciding that the set

per cent, interest, for twenty years at the rate of 7th of March, 1872, which virtually prohibit d the officers who had charge of the collection of the revenues of the State to receive ocupons in payment of taxes was ou'l and void by reason of its repugnance to the Federal Constitution and the Constitution of the State, notbenefit of the State, and, is, therefore, within withstanding the opinion of only one of the five the express authority given by this third section | judges elected to the court to the contrary, is a The right to exempt from taxation is a tight to exempt. Whilst that may be so, and there constitutional avoidance and annulment of said was Mr. Ross. By the use of Gites' Linius which is incident to the legislative prerotative. nce asary to put it on that ground. The Con- | constitutional, null, and void I beg to refer to my opinion in Clarks vs. Tyler, sergeant, which was concurred in by Judges Christian and Burks, though that does not appear from the report of the case, for the reasons which need not be reit-erated here, which I think fully sustains the decision of the court, especially upon the question again raised by respondents in this case, and shows the fallacy of all the objections urged to the constitut onality of the law upon that ground, and which tortifies the reasoning of Judge Chrisian in his able opinion in the same case, attain-

ing the same result, to which I beg also to refer. Upon the whole, the court is of the opinion that the rule nisi must be made absolute, and that a mandamus be issued against the said John E. Massey, Auditor, commanding him to receive the coupons and the money tendered by William Williamson in payment of his taxes hereinbefore mentioned, and that upon the received for said coupons and that upon the received for said coupons. ceipt of said coupons and money he execute to him a receipt in full discharge of said taxes. Judges Christian and Burks concurred in the

Judge Staples delivered an opinion dissenting from the majority only in so far as related to the

In explaining why he did not sit in this case and had not sat in others of similar import. Judge Moncure, president of the court, explained that all his possessions consisted of State bonds which he invested his money in years ago. He did so because he believed that all the property of the Commonwealth and the honor of every man and woman within its limits was bound for her debts. He did not believe, he said, that his State would ever repudiate her in-debtedness, nor permit him to lose his money.

Political.

The Peurs, Ivania Democratic Convention aljourned yesterday. On a vote upon a resolution to make the delegates to Cincicnati a unit, the result proved a victory for Randall by three majority. It is said that the delegates stand about equally divided between Tilden and Hunoock.

The California Republican Convention instructed its delegates to the republican national the time, for James G. Blaine, and to use all honorable means to secure his nomination for President of the United States.' In the South Carolina Republian Convec-

tion a resciution that in the event of Grant not should support Blaine, but in no contingency laid on the table. In the Arkaness Republican Convention

to the pariocal enevention to vote for Grant, os long as his name was before the convention to secure his nomination. The Indiana Greenback Convention was held

at Ledispanolis yesterday. Resolutions were adopted and a ticket nominated. COURT OF APPEALS YESTERDAY .- Townes

vs. Carter. Upon a petition for and appeal from disregard of the decisions of the highest judicial a decree of the circuit court of Pittsplyania Co.

Robertson, &c . vs. Graham et als. Cause pur on privileged docket. Abboit Iron Co. vs. Graham et a's. Appeal liowed to a decree of the circuit court of Alexandria, and cause pur on privileged decket. Southern Mulual Icourance Co. vs. Taylor.

Motion for a rehearing denied.

egit court of Pittsylvania. Affirmed, Judge Staples delivering the opinion. Brewn vs. Lembert's adm'r. From the ciruit court of Lunenburg. Reversed, Judge Burks delivering the opinion; Judge Moreure

Tanger vs. Becnett's tdm'r. From the city

cor sitting. Barrett et ux. vs. Morriss et als. From the charcery court of the city of Richmond. Atfirmed, Judge Staples delivering the opinion. D. S. Hounsbell, erq., allowed to practice as coansel.

General Grant and his wife are unwell at

VIRGINIA NEWS Hamison Robr, aged 76, one of the

citizens of Harrisonburg, died at his rest. Lewis B. Williams, usq , Commonwells Attorney of Oracge country for more it

twenty years, died on Wedgesday, A material train on the Richmet d and be wille railroad was run into by a freight to yesterday near Barkeville, and back, where the yesterday near Barkeville, and back, where yesterday near Barkeville. Henry Jones, a fireman, was paintuly it as The kitchen of the residence of N. B. Man

esq , at Culpeper Court House, with all ise The corner stone of the French Man. Chapel, presented by S. B. French, of York, to the Presbyterian Church at Fresh icksburg, was laid there yesterday, the March crder efficiation. As address was delivered Judge Beverley R. Wellferd, of Richmond.

THE AUDITOR ACCEPTS THE DECISION -! mediately upon the rendering of the decision the Court of Appeals in the coupon cate year day Auditor Massey sent the following letter Attorney General Field :

Commonwealth of Virginia Commonwealth of Virginia, Comes Auditor of Public Accounts, Richmond, April 20 1860.

Gen. J. G. Field, Attorney General: Dear Sir -1 shall regard the decisi n court as settling the questions involved not in the case before the court but in all a cases, and shall conform to the instruction plied in that decision, and shall so institut lectors of State revenue. Unless you de necessary, I shall not need any service Very respectfully, John E. Massey, Auto

Baltimore Quarantine.

BALTIMORE, April 30,-Regular quate will be established at the port of Building morrow, and will continue until November first. All vessels, except from ports United States borth of Cape High, will quired to stop et quarantine nord examine der penalty of \$500 fine, and \$50 for every they remaieed to any portion in the

Soffocated.

New York, April 30 - The ligher sale 1525 Third svenue was burned this mor In the set c of the building the dead John Kennedy aged 60 yests, a Chara gardener was found to the bed. K-tarcome home druck and the host and tols to arouse him. The thick smoke rul. him eausing his death.

At Linisville, Kr., the pizeteenth dr. of the Commonwealth Distribution Comtook place ye-turday. Teket No ald the espital prize of \$30 000; rich \$10 000 and ticket 09,452 took the thi of \$5,000. The following tickers drow eten: 40,601, 57,070 and 94 436.

European Politics.

Lendon, April 31.—The correspondent imes at Victors says that the changes i British Parlisment and cabinet have true element of uncertainty into Koronean p. which gives free : cope to imagination, as sorts of theories are savanced.

It is a great pity to see how mary p allow a cough or cold to go unnoticed, and pave the way to an untimely grave from effoots of consumption. A pleasur, sale. lisble and cheap remedy is Dr. Buh's C Syrap. Price 25 cents.

THE STABLE OF MR. ROBERT BONNER P prietor of the New York Ledger, is built kept on the most improved and modern both as regards ventilation, light, warmth Mr. Bonner's taste for horses is well kno The gentleman in charge of this valuable state bunches that had resisted all other treatment Send for circular giving full instructions to Giles, 120 West Broadway, N. Y. Giles, P. cure Neuralgia. Sold by all druggists.

Mothers! Mothers!! Mothers!!!

Are you disturbed at night and broken of s rest by a sick child suffering and crying with exeruciating pain of cutting teeth? once and get a bottle of MRS WINSLOW SOOTHING SYKUP. It will relieve the pu-little sufferer immediately—depend upon there is no mistake about it. mother on earth who has ever used it who not tell you at once that it will regulate bowels, and give rest to the mother, and health to the child, operating like was It is perfectly safe to use in all cases, and plea ant to the taste, and is the prescription of on the oldest and best female physicians and numer in the United States. Full directions for we will accompany each bottle None genuinettiess the fac-simile of CURTIS & PEREIN is on the outside wrapper. Sold by all Medicite Dealers. Twenty-live cents a bottle. Bewater imitations.

Will open on the first day of April JOB LOT OF GOODS from one of the largest retailers of New York city, comprising Bunt's and other well known manufacturers. Tuest good are of SUPERIOR QUALITY, and will to sold for ONE HALF OF THEIR COST.
Ladies', Men's, Children's and Boy's Short

WADDEY, 110 King street.

W.S. MOORE,

MACHINIST AND BLACKSMITH No. 65 Union street, Alexandria, Virginia

Where he is prepared to furnish all kinds of MACHINERY, WROUGHT and CASTISON FENCES, &c. Repairing done with dispatch and at prices that were charged previous to

PERTILIZING CHEMICALS of guaranteed purity, for

Wheat, Corn, Potatos and Tol acc. For sale by

mb 4 JANNEY & 00., 79 & 152 King -K respectfully invite the attention of a OLD KYE WHISKIES, for the need D. VALIDS and CONNOISSEURS. resolution was passed toetructing the delegates unrivated quality is widely known and sport Whirkies are highly improved by age, and the clated. For sale by W. A. JOHNSON & CO.

CEED OATS. Another car of White need Oats just recently and for sale by THOMAS PERRY, Agt

PROIT BUTTER AND PRESERVAD Butter. Preserved Pinespile, Coaches, Car-

ries and Damsons; for sale by marly J. C. MILBURN. I AWN GRASS SEED—The celebrated East lish Lawn Grass Seed that we have been selling for many years; a full supply just received.

ap22 E. S. LEADBEATER & BEO.

POLSON-Poison for Rate, Mice, Posters, Bed Fuza, &c. of various blade; also lie Bed Tuzs, &c , of various kinds; also Insect l'owder cuns and our calebrated Prevent ive for Moths. Full supply on hand. ap22 F. S. LEADBEATER & BEO.

A LLGRADES OF FAMILY and EXTEN pricas by oct 18 P. W. AVERY, 226 King st

APPLES-8 bbls BALUWIN APPLES THOMAS PERRY, Agt ap9

HOICE NEW YORK BUTTER, new, 10 Ceived to-day by J. C. MILSHEN. 80114

CHOICE NEW YORK BUCKWHEAT FLOUR received to day by J. O. MILBURN.